WHAT IS CLAIMED IS:

1. A magnetic recording medium comprising:

a substrate;

a first seed layer provided on said substrate;

a second seed layer provided on said first seed layer, said second seed layer being formed of the same material as that of said first seed layer; and

a plurality of crystal layers provided on said second seed layer and including a magnetic recording layer;

wherein a normal to a crystal lattice plane preferentially oriented in a given direction in each grain composing one of said first and second seed layers is inclined from a normal to the upper surface of said substrate.

2. The magnetic recording medium according to claim 1, wherein:

said substrate is disk-shaped; and

said normal to said crystal lattice plane in each grain composing one of said first and second seed layers is inclined in a perpendicular plane containing a straight line passing through the center of said substrate.

3. The magnetic recording medium according to

claim 2, wherein said crystal lattice plane in each grain composing one of said first and second seed layers is inclined from the center of said substrate toward the outer circumference thereof.

4. The magnetic recording medium according to claim 1, wherein one of said first and second seed layers is formed by an oblique incidence sputtering process.

5. The magnetic recording medium according to claim 1, wherein each of said first and second seed layers has a B2 structure.

6. The magnetic recording medium according to claim 5, wherein each of said first and second seed layers is formed of alloy containing Al and Ru.

7. A magnetic recording/reproducing device comprising:

a magnetic head for reading/writing data from/to a magnetic recording medium having a plurality of tracks; and

an actuator for moving said magnetic head across said tracks of said magnetic recording medium;

said magnetic recording medium comprising:

a substrate;

a first seed layer provided on said substrate;

a second seed layer provided on said first seed

layer, said second seed layer being formed of the same material as that of said first seed layer; and

a plurality of crystal layers provided on said second seed layer and including a magnetic recording layer;

wherein a normal to a crystal lattice plane preferentially oriented in a given direction in each grain composing one of said first and second seed layers is inclined from a normal to the upper surface of said substrate.